

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Annual Financial Statements
As of and for the year ended December 31, 2011
With Supplemental Schedules

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Review Report		1
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements:		
Statement of Net Assets	A	4
Statement of Activities	B	5
Fund Financial Statements:		
Balance Sheet	C	6
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Financial Statement of Net Assets	D	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	9
Notes to Financial Statements		10
<u>REQUIRED SUPPLEMENTAL INFORMATION</u>		
Budget Comparison Schedule	<u>Schedule 1</u>	<u>Page 18</u>
<u>Other Reports</u>		
Independent Accountants' Report on Applying Agreed-Upon Procedures		21
Louisiana Attestation Questionnaire		25
<u>Other Supplemental Schedules:</u>		
Schedule of Compensation Paid Board Members		28
Summary Schedule of Prior Year Findings		29
Corrective Action Plan for Current Year Findings		30

JAMIESON, WISE & MARTIN

A Professional Accounting Corporation

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA
CARLOS E. MARTIN, CPA
KRISTINE H. COLE, CPA

JENNIFER SMITH, CPA
KRISTIE K. MARTIN, CPA

WM. PEARCE JAMIESON, CPA (1991)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Management of the Bienville Parish
Hospital Service District No. 1
Component unit of the Bienville Parish Police Jury
Ringgold, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Bienville Parish Hospital Service District No. 1, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Bienville Parish Hospital Service District No. 1. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Bienville Parish Hospital Service District No. 1 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information on page 18-19 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The other supplemental schedules on pages 28 through 30 are not a required part of the basic financial statements and are presented for purposes of additional analysis. The supplementary information on pages 18-19 and 28 through 30 has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly we do not express an opinion or provide any assurance on such supplementary information.

The Bienville Parish Hospital Service District No. 1 has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated July 12, 2012 on the results of our agreed-upon procedures.

Jameson, Wise & Martin

Minden, Louisiana

July 12, 2012

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 BIENVILLE PARISH POLICE JURY
 Ringgold, Louisiana

Statement of Net Assets
 December 31, 2011

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 511,151
Accounts receivable	137,943
Prepaid assets	1,566
Capital assets (net)	<u>425,512</u>
 Total assets	 <u><u>1,076,172</u></u>
LIABILITIES	
Accounts payable	<u>4,458</u>
NET ASSETS	
Invested in capital assets	425,512
Unrestricted	<u>646,202</u>
 Total net assets	 <u><u>\$ 1,071,714</u></u>

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 BIENVILLE PARISH POLICE JURY
 Ringgold, Louisiana

Statement of Activities
 For the Year Ended December 31, 2011

		Program Revenues		Governmental activities:
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants & contributions</u>	<u>Net (expenses)/ revenue</u>
Governmental activities:				
Health services	\$ 109,075	\$ -	\$ -	\$ (109,075)
General revenues:				
Advalorem taxes				140,218
Lease income				108,100
Interest				<u>469</u>
Total general revenues				248,787
Change in net assets				139,712
Net assets - beginning				<u>932,002</u>
Net assets - ending				<u><u>\$ 1,071,714</u></u>

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 BIENVILLE PARISH POLICE JURY
 Ringgold, Louisiana

Balance Sheet - Governmental Funds
 December 31, 2011

	General Fund	Special Revenue Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 346,919	\$ 164,232	\$ 511,151
Accounts receivables	<u>137,512</u>	<u>-</u>	<u>137,512</u>
Total assets	<u>\$ 484,431</u>	<u>\$ 164,232</u>	<u>\$ 648,663</u>
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 4,458	\$ -	\$ 4,458
Deferred revenues	<u>1,703</u>	<u>-</u>	<u>1,703</u>
Total liabilities	<u>6,161</u>	<u>-</u>	<u>6,161</u>
 Fund equity:			
Unassigned	478,270	-	478,270
Restricted	<u>-</u>	<u>164,232</u>	<u>164,232</u>
Total fund equity	<u>478,270</u>	<u>164,232</u>	<u>642,502</u>
 Total liabilities and fund equity	<u>\$ 484,431</u>	<u>\$ 164,232</u>	<u>\$ 648,663</u>

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
RINGGOLD, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Assets

December 31, 2011

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 642,502
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	425,512
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	1,997
Liabilities for unearned revenues not collected in the current period, and therefore, are not reported in governmental funds	<u>1,703</u>
Net Assets of Governmental Activities (Statement A)	<u>\$ 1,071,714</u>

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO.1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2011

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues:			
Advalorem taxes	\$ 138,084	\$ -	\$ 138,084
Lease income	108,100	-	108,100
Interest income	169	300	469
Total revenues	<u>246,353</u>	<u>300</u>	<u>246,653</u>
Expenditures:			
Ambulance service	51,996	-	51,996
Accounting and legal	10,125	-	10,125
Insurance	3,325	-	3,325
Office expense	309	-	309
Per diem	1,480	-	1,480
Repairs & maintenance	11,591	-	11,591
Utilities	1,132	-	1,132
Storage fee	1,655	-	1,655
Tax assessor fees	4,238	-	4,238
Miscellaneous	466	-	466
Capital outlay	191,284	-	191,284
Total expenditures	<u>277,601</u>	<u>-</u>	<u>277,601</u>
Excess (deficiency) of revenues over expenditures	(31,248)	300	(30,948)
Fund balance at beginning of year	<u>509,518</u>	<u>163,932</u>	<u>673,450</u>
Fund balance at end of year	<u>\$ 478,270</u>	<u>\$ 164,232</u>	<u>\$ 642,502</u>

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
RINGGOLD, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities

For the Year Ended December 31, 2011

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$	(30,948)
---	----	----------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlays exceeded depreciation in the current period.		166,960
---	--	---------

Revenue in the statement of activities that do not provide current resources are not reported as revenues in the funds		2,134
--	--	-------

Expenses that do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds		<u>1,566</u>
--	--	--------------

Change in net assets of governmental activities (Statement B)	\$	<u>139,712</u>
---	----	----------------

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

INTRODUCTION

The Bienville Parish Hospital Service District No. 1 (District) was originally created by an ordinance adopted by the Bienville Parish Police Jury on May 8, 1963, as amended by an ordinance adopted on June 11, 1975. The Police Jury adopted a resolution on May 11, 1988, which redefines the boundaries of the District to include Wards Four and Five of Bienville Parish within its boundaries. The District provides emergency ambulance services to residents of Wards 4 & 5, Bienville Parish, LA. The District also provides, under a lease agreement, a modern medical clinic capable of housing 2 doctors. The District is governed by a seven member board, all of whom are appointed by the Bienville Parish Police Jury. The members of the Board serve without compensation. This entity is exempt from federal and state income taxes.

The District is a component unit of the Bienville Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

1. Summary of Significant Accounting Policies

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Bienville Parish Hospital Service District No. 1 (District). Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Lease revenues are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Governmental funds of the District include:

1. General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
2. Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits and interest-bearing deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under the Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

D. CAPITAL ASSETS

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

	<u>Estimated lives</u>
Buildings and improvements	40 years
Land improvements	20 years
Equipment	5-10 years

E. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

G. FUND EQUITY CLASSIFICATIONS

The District implemented the provisions of Governmental Accounting Standards Board Statement 54, which redefined how fund balances are presented in the fund financial statements. In the fund financial statements, fund balances are classified as follows:

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws, or externally-imposed conditions by grantors or creditors.

Restricted funds accumulated in the special revenue fund represents cash remaining from defeasance of debt used to acquire buildings, machinery, and equipment. The moneys are restricted for purpose the bonds were issued, property and equipment acquisition.

Unassigned - All amounts not included in other spendable classifications. The District has not adopted a policy to maintain the General Fund's unassigned fund balance above a certain minimum level.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

H. BUDGETS

The District follows these procedures in establishing the budgetary data reflected in these financial statements.

1. A proposed budget is submitted to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the board of commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners.
6. Budgetary appropriations lapse at the end of each fiscal year.
7. The budgets were not adopted on a basis consistent with generally accepted accounting principles (GAAP.)
8. The revenues and expenditures shown on page 8 are reconciled with the amounts reflected on the budget comparison on page 18-19 as follows:

	General <u>Fund</u>	Special Revenue <u>Fund</u>
Excess (deficiency) of revenues over expenditures	\$ (31,248)	\$ 300
Adjustments:		
Increase in accounts receivable	(26,225)	-
Decrease in accounts payable	(16,307)	-
Decrease in unearned revenues	<u>(295)</u>	<u>-</u>
Excess of revenues over expenditures,		
Budget - cash basis	\$ <u>(74,075)</u>	\$ <u>300</u>

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

2. Levied Taxes

The District levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are levied by the District on the property values assessed by the Bienville Parish Tax Assessor and approved by the State of Louisiana Tax Commission. District ad valorem tax revenues are recognized when levied as required by GAAP. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2011:

<u>Tax millage</u>	
Maintenance	1.09 M
 Taxable property valuation	 \$ 126,902,480

3. Cash and cash equivalents

At December 31, 2011, the District has cash and cash equivalents (book balances) totaling \$511,151 as follows:

Demand deposits	\$ 265,956
Interest bearing demand deposits	<u>245,195</u>
 Total	 \$ <u>511,151</u>

These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2011

bank that is mutually acceptable to both parties. At December 31, 2011 the District has \$511,401 in collected bank balances. These deposits are secured from risk by \$511,401 of federal deposit insurance.

4. Receivables

The following is a summary of receivables at December 31, 2011:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ <u>137,512</u>

5. Capital assets

Capital assets and depreciation activity as of and for the year ended December 31, 2011, for the District is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ <u>32,437</u>	\$ _____	\$ _____	\$ <u>32,437</u>
Total capital assets, not being depreciated	<u>32,437</u>	_____	_____	<u>32,437</u>
Capital assets being depreciated				
Buildings	302,757	167,049	-	469,806
Land improvements	77,017	-	-	77,017
Equipment	<u>65,569</u>	<u>15,750</u>	_____	<u>81,319</u>
Total capital assets being depreciated	<u>445,343</u>	<u>182,799</u>	_____	<u>628,142</u>
Less accumulated depreciation for:				
Buildings	136,872	8,613	-	145,485
Land improvements	33,356	3,851	-	37,207
Equipment	<u>49,000</u>	<u>3,375</u>	_____	<u>52,375</u>
Total accumulated depreciation	<u>219,228</u>	<u>15,839</u>	_____	<u>235,067</u>
Total capital assets being depreciated, net	\$ <u>226,115</u>	\$ <u>166,960</u>	\$ _____	\$ <u>393,075</u>

Depreciation expense of \$15,839 for 2011 was charged to the health services function.

Required Supplemental Information

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Governmental Fund Type - General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (CASH) and Actual
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Advalorem taxes	\$ 90,000	\$ 107,484	\$ 111,564	\$ 4,080
Lease income	36,000	108,100	108,100	-
Interest income	700	650	169	(481)
Miscellaneous income	300	12	-	(12)
Total revenues	<u>127,000</u>	<u>216,246</u>	<u>219,833</u>	<u>3,587</u>
Expenditures:				
Ambulance service	51,996	51,996	51,996	-
Accounting and legal	8,425	8,625	10,125	(1,500)
Insurance	2,500	3,300	3,325	(25)
Office expense	200	126	309	(183)
Per diem	1,400	1,240	1,480	(240)
Repairs & maintenance	11,500	10,344	12,112	(1,768)
Utilities	700	770	1,071	(301)
Storage fee	-	-	1,535	(1,535)
Tax assessor fees	-	-	3,497	(3,497)
Miscellaneous	50	2,150	466	1,684
Capital outlay	-	211,252	207,992	3,260
Total expenditures	<u>76,771</u>	<u>289,803</u>	<u>293,908</u>	<u>(4,105)</u>
Excess of revenues over expenditures	50,229	(73,557)	(74,075)	(518)
Fund balance at beginning of year	<u>420,994</u>	<u>420,994</u>	<u>420,994</u>	<u>-</u>
Fund balance at end of year	<u>\$ 471,223</u>	<u>\$ 347,437</u>	<u>\$ 346,919</u>	<u>\$ (518)</u>

See accompanying notes and accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Governmental Fund Type - Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (CASH) and Actual
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Interest income	\$ 350	\$ 350	\$ 300	\$ (50)
Total revenues	<u>350</u>	<u>350</u>	<u>300</u>	<u>(50)</u>
<i>Expenditures:</i>				
Ambulance service	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	350	350	300	(50)
Fund balance at beginning of year	<u>163,932</u>	<u>163,932</u>	<u>163,932</u>	<u>-</u>
Fund balance at end of year	<u>\$ 164,282</u>	<u>\$ 164,282</u>	<u>\$ 164,232</u>	<u>\$ (50)</u>

See accompanying notes and accountants' review report.

Other Reports

JAMIESON, WISE & MARTIN

A Professional Accounting Corporation

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(319) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA
CARLOS E. MARTIN, CPA
KRISTINE H. COLE, CPA

JENNIFER SMITH, CPA
KRISTIE K. MARTIN, CPA

WM. PEARCE JAMIESON, CPA (1991)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of the Bienville Parish Hospital Service District No. 1:

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Bienville Parish Hospital Service District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Bienville Parish Hospital Service District's compliance with certain laws and regulations during the year ended December 31, 2011 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The District renovated its clinic during 2011. We observed a copy of the advertisement for bids. The project specifications were a walk-through list of items that board determined needed to be part of the remodel. We observed copies of the four bids that were received on this project.

While the initial proposal of the awarded bid was less than the \$150,000, a change order caused the cost of the project to exceed the public bid law limit. Based on the details of the change order and the general nature of the contractor specifications, it appears that the change order was not outside the scope of the original project. We observed that the project was not awarded to the lowest bidder.

The District asserts that the bid was awarded to the lowest responsible bidder, whose bid included bid security and LA contractor's license number.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1224 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list.

3. Obtained from management a listing of all employees paid during the period under examination.

For the year ended December 31, 2011, no employees were noted.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

For the year ended December 31, 2011, the Bienville Parish Hospital Service District No. 1 paid no employees.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided a copy of the original budget for the General Fund and Special Revenue Fund. There was one amendments to the General Fund budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 14, 2010, which indicated that the budget had been adopted by the commissioners of the Bienville Parish Hospital Service District by a unanimous vote before the beginning of the year which the budget applied.

We traced the amendment to the budget to the minutes of the meeting held December 15, 2011, which indicated that the amendments were appropriately adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed the 5% limit.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for only three of the six selected disbursements.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from a member of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Bienville Parish Hospital Service District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management asserted that such documents were properly posted, we could find no evidence supporting such assertion other than copies of the notices and agendas.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of available bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance or gifts.

We noted no paid employees for the year ended December 31, 2011. We also inspected records for the year and noted no instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.

Our prior year report, dated June 29, 2011, did not include any comments or unresolved matters. We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Bienville Parish Hospital Service District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Jameson, Wise & Martin

Minden, Louisiana
July 12, 2012

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

(Date Transmitted)

Jamison Wise & Martin
601 Main Street
Minden, LA 71055

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 6/8/200 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 39:2211-2266, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:38.

Yes [☒] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes [☒] No [☐]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.80-1410.85.

Yes [☒] No [☐]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79/729.

Yes [☒] No [☐]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

Secretary _____ Date _____

Treasurer _____ Date _____

Cathy Edwards Chapman
President etc 28-17 Date _____

OTHER SUPPLEMENTAL SCHEDULES

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2011

The following serve on the Board of Commissioners and receive per diem in the amount of \$40 per meeting attended, not to exceed 12 meetings per year:

Cathy Edwards	Chairman	\$ 200
Bobby Conly	Member	80
Lula Bell Wyatt	Member	240
Ernie Lewis	Member	240
Larry Loudd	Member	240
Patricia Wilson	Member	240
Lisa Bethea	Member	<u>240</u>
		\$ <u>1,480</u>

See independent accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Summary Schedule of Prior Year Findings
For the year ended December 31, 2011

No items required to be reported.

See independent accountants' review report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Corrective Action Plan for Current Year Findings
For the year ended December 31, 2011

No items required to be reported.

See independent accountants' review report.